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**Unification and Dual Closure in the Italian Accountancy Profession,
1861-1906**

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Abstract: Drawing on Parkin's (1979) concept of dual closure, this paper examines the attempt to secure the regulation of the accountancy profession in post-unification Italy. The state's establishment of a class of 'expert accountants' in 1865 represented an imperfect closure of the profession. In consequence, a chain of closure attempts ensued. These ventures involved shifting constructions of dominant and subordinate occupational groups and the deployment of diverse strategies to achieve usurpationary and exclusionary forms of closure. The study reveals that the achievement of state regulation of the profession in 1906 reflected the successful pursuit of usurpationary closure by a subordinated group within the accountancy field. However, it also points to the failure of the profession's efforts to make incursions into the jurisdictions of higher status occupations, especially lawyers, who wielded considerable socio-political power in newly unified Italy. Consistent with the findings of previous studies, the paper confirms the complexity and uncertain outcomes of closure projects in the accountancy profession.

Introduction

In their special section of *European Accounting Review* Carmona and Zan (2002) called for accounting history research that ventured beyond the Anglo-Saxon settings, chronologies and methodologies which had long dominated the field. One area where pluralism had been largely absent was histories of the accounting profession. Indeed, there have been various calls to explore occupational configurations and developments in new locations and, in particular, to arrest the comparative dearth of histories of the profession in continental Europe (Walker, 2008).

A recent comprehensive review of historical research in the English language on the professionalisation of accountants revealed a wealth of studies on the originating Anglo-American locations of the modern profession and increasing investigation of its changing structures in their imperial outposts. However, as far as continental Europe was concerned, while the review identified some studies on Greece, France, Belgium, Spain, Portugal, the former Czechoslovakia, and noted the existence of works on Germany, Russia and Sweden, its author concluded that 'Clearly there are other parts of continental Europe for historians of accountancy professionalization to examine' (Poullaos, 2009, pp. 264-265). One such place is Italy.

Despite Italy's undisputed place in the history of accounting technologies and accounting thought, and its reputation as the site of the earliest known organisations of accountants, the development of its accountancy profession has been largely neglected in the international literature. Summaries of that history may be discovered in guidebooks and works on international accounting (e.g., Zambon, 2001), and in general histories of the major professions in Europe (Malatesta, 2011). But theoretically informed, archival-based studies are more difficult to find. There are also relatively few contributions on the subject in the Italian language itself (e.g., Malatesta, 1993; Cappellaro, 1997; Camodeca, 2005; Ferrari, 2005; Corsi, 2011).

This paper seeks to address this lacuna by drawing on a range of primary sources to explore the attempts to secure the closure of the accountancy profession in Italy from the 1860s to the achievement of statutory registration in 1906. These sources comprise the minutes of meetings of National Congresses of Accountants, 1879-1905; proceedings of the Congresses of the National Association of Experienced Accountants, 1900-1902; the several journals on accounting launched during the late nineteenth and early twentieth centuries; relevant newspaper reports, the records of parliamentary debates, and surviving correspondence of key actors. This material was collected from libraries and archives in Rome, Florence, Bologna, Livorno, Foggia, Milan, Naples and Turin. The results of our searches are analysed through the lens of social closure theory, and in particular, Parkin's (1979) neo-Weberian concept of dual closure.

Dual Closure

Social closure is a means by which groups attempt to gain socio-economic advantage by restricting access to rewards to those defined as eligible insiders (their members), thus closing off those rewards to ineligible outsiders. In recent decades numerous historical studies have found social closure theory to be a potent framework for understanding the development of the accountancy profession. Most of these studies have reflected the traditional emphasis on Anglo-American sites (see for example, Lee, 1990; Richardson, 1997; McKeen and Richardson, 1998; Chua and Poullaos, 1998; Walker and Shackleton, 1998; Shackleton and Walker, 2001; O'Regan, 2008, 2013; Lee, 2010; Walker, 2011). But recently, closure theory has also been applied to

less familiar settings (Ramirez, 2001; Uche, 2002; Sian, 2006; Hammond et al, 2009; Zelinschi, 2009; Dessalegn et al, 2012). In the current study of professional developments in Italy we deploy Parkin's extension of closure theory.

In his critique of Marxist analyses of stratification, Parkin (1979) attempted to show that classes were the product of their closure strategies rather than underlying relations of production. He argued that the possession of property was only one basis for the unequal distribution of power and resources between capital and labour. Closure, and consequent access to rewards, could also be achieved on the basis of biological or social criteria such as gender, ethnicity, language and religious persuasion. Indeed, in relation to the first of these criteria, Parkin's work has been a major influence on the development of frameworks for analyzing the role of gender in professionalization projects in patriarchal society (Witz, 1992, pp. 43-53, 64-67).

Parkin extends the Weberian concept of closure by proposing a model which recognizes that the attempt by one group to maximize advantages for itself is likely to be met with countervailing action by those excluded. To elaborate this he defined two generic modes of closure: exclusion and usurpation. Exclusionary closure is a form of social action whereby a superior group seeks advantages by defining a subordinate group as ineligible. Exclusionary closure thus entails the 'downward' exercise of power; it is the dominant mode of closure in stratified societies (Parkin, 1979, pp. 44-71). Usurpationary closure, by contrast, represents the attempt by subordinated outsiders, the 'negatively privileged', to gain a share of the resources captured by a superior group (pp. 74-88). Usurpationary closure is thus responsive and involves the 'upward' exercise of power. In the context of his wider critique of Marxist explanations for stratification, Parkin contended that 'the familiar distinction between bourgeoisie and proletariat... may be conceived as an expression of conflict between classes defined not specifically in relation to their place in the productive process but in relation to their prevalent modes of closure, exclusion and usurpation, respectively' (p. 46).

Parkin asserted that in modern capitalist society the two main bases of exclusionary closure are the possession of property and, of particular importance here, academic or professional credentials. Credentials determine access to superior occupational

statuses in the division of labour (1979, p. 48). The consequence of the operation of these two forms of exclusionary closure is that the dominant class comprises those who 'control productive capital and those who possess a legal monopoly of professional services' (p. 58). In relation to credentialism Parkin draws on Weber's observation that: 'The development of the diploma from universities, and business and engineering colleges, and the universal clamour for the creation of educational certificates in all fields make for the formation of a privileged stratum in bureaus and offices' (p. 54). He observed that diplomas and certificates have been increasingly used to support 'claims to monopolize social and economically advantageous positions' (ibid). Professionalization projects especially, have relied on restricting access to those whose success in qualification systems was testified by the acquisition of a diploma. Exclusionary social closure based on credentialism (especially when enshrined in the law), effectively restricts the supply of labour and protects the advantaged group from the hazards of the marketplace (pp. 56-58).

The second mode of social closure, usurpatory closure, involves a subordinated collectivity 'biting into the resources and benefits accruing to dominant groups in society'. In this there is 'a range of possibilities extending from marginal redistribution to complete expropriation' (Parkin, 1979, p. 74). In order to challenge the dominant group the subordinated must express solidarity; they must mobilize effectively and be highly politically active. The subordinate group might also advance a case which resounds beyond its narrow domain, one founded on appeals to core ideals such as equality and justice (p. 85).

An important element of Parkin's conceptualization is his recognition of scenarios where occupational groups resort to dual forms of social closure, that is, both usurpation and exclusion (1979, pp. 89-116). Parkin argues that dual closure helps explain the existence of divisions and conflicts *within* social classes. In relation to labour, for example, dual closure may involve skilled workers advancing usurpatory strategies in relation to (dominant) employers, while also pursuing the exclusion of the (subordinated) unskilled. Dual closure is often pursued by lower status professions. In contrast to higher professions, such as law and medicine, these are 'occupations that make claims to rewards on the basis of formal qualifications, but

which have been unable to secure full professional closure by establishing a legal monopoly or control over the number and quality of entrants' (p. 102).

Given the scope for securing advantage by both 'biting' into the resources of the dominant group (usurpation) and excluding subordinate groups (exclusion), decisions need to be taken by occupational groups about the optimal mode of achieving closure. Decisions also have to be made about the strategies necessary to achieve the type of social closure sought. For example, exclusionary closure may be attempted by seeking state sanction for privileges claimed, as in rendering a professional monopoly lawful (Parkin, 1979, p. 98). As related above, efforts to secure usurpationary closure are more likely to rely on solidaristic tactics, such as mass organization. Such tactics strengthen collective claims to a share of the advantages possessed by the superior group (pp. 98-99). In relation to those 'lower professions' who have yet to secure the complete closure of their vocation, exclusionary strategies of credentialism may be deployed in combination with usurpationary tactics of solidarism.

In the current paper it will be shown that the attempts by accountants in Italy to achieve the social closure of their profession offers a compelling instance of the application of Parkin's model. Our analysis begins with the state's effort, in 1865, to create a class of 'expert accountants' in newly unified Italy. We subsequently show that this intervention did not secure full social closure for this occupational group. In consequence, 'expert accountants' assumed the status of a lower profession, subordinated to the dominant profession of lawyer. In response to this predicament 'expert accountants' initially attempted to usurp the advantages possessed by the senior profession. Their usurpationary strategies involved forms of solidarism and efforts to enhance their knowledge base.

We argue that when this attempt at usurpationary closure failed to make significant incursions into the resources of the dominant group (lawyers), the attention of 'expert accountants' turned towards exclusionary social closure. Legislation was sought to restrict practice to the credentialed 'experts'. This resulted in countervailing actions by those within the occupational field who were consequentially excluded, known as 'non-graduate' or 'experienced accountants'. This newly subordinated group pursued usurpationary closure by also deploying solidaristic strategies, manifest in the

formation of a national association, and by advancing claims based on the core ideals of justice and equal rights. These efforts ultimately proved successful. When a law was passed in 1906 to regulate the accountancy profession, it contained concessions to the demands of the subordinated group operating within the vocation.

Before examining these episodes in detail, some background is first offered on the occupation of accountant in Italy and the developments that instigated this chain of closure events. These events involved not only accountants but also competing professions, in particular, the lawyers.

Accountants in Italy – A Subordinate Professional Group

The first organisation of accountants was established in sixteenth century Venice (Corsi, 2011). In that ‘serene republic’ accountants, or *Rasonati* (in the local dialect), assumed high status due to the significance of their craft to mercantile activity. The Republic of Venice placed great importance on the careful preparation and audit of state accounts (Macchi, 1864; Brown, 1904). In 1502 its Senate appointed a *Gran Razionato* of the Council of Ten (Damosto, 1937; Sargiacomo et al, 2012) for the purpose of auditing the accounts of all state offices, and in 1581 the Council established the *Collegio dei Rasonati* for the training of practitioners for public offices (Cessi, 1981; Damosto, 1937; Serra and Pozza, 2007, p. 32, Corsi, 2011, p. 8). According to Boyd (1905, p. 177), by 1669 ‘the influence of the college had become so powerful that no one could exercise the functions of an accountant, in connection with either public administration or the law, unless he were a member’. Elsewhere, in the Duchy of Savoy (in northern Italy), Charles Emmanuele I issued an edict on 30 March 1620 establishing a class of *Liquidatori Giurati* (Sworn Liquidators) who were entrusted with appointments relating to surveys, apportionments and judicial liquidations (Bariola, 1897, p. 619).

Unlike the foregoing state-inspired efforts to organise and regulate the occupation, the formation of the College of Accountants in Milan represented an attempt by local practitioners to safeguard their interests by closing public appointments to its members, formulating tables of fees, and establishing conditions of admission based on education and training in the craft (Serra and Pozza, 2007). This associationist

venture had commenced in July 1739. The establishment of the College of Accountants was agreed by the Senate in 1741 and approved by a decree dated 18 September 1742 (Luchini, 1898, p. 74). It was abolished after the French Revolution (it being considered an exclusive guild), re-established in 1799 but was dismantled during the Napoleonic Republic (Boyd, 1905).

At the start of the nineteenth century accountants in northern cities such as Milan were highly regarded. Elsewhere this was not the case and the practice of the profession remained substantially unregulated. A host of other occupations, such as notaries, lawyers, surveyors, measurers and clerks, were often appointed to perform accounting tasks (Bariola, 1897, p. 619). In 1802 Napoleon was proclaimed President of the Italian Republic. During his rule an attempt was made to remedy the imperfect state of the occupation. A regulation issued on 3rd November 1805 sought to specify the duties of public accountants and the qualifications necessary to practice the vocation. Three years of practical training and passing examinations in arithmetic and bookkeeping were deemed necessary to obtain a certificate of registration. Once enrolled, an individual could perform accounting services anywhere in the country (Bariola, 1897, pp. 688-691; Luchini, 1898, pp. 124-126). The list of 'approved accountants' eligible to practice was displayed in the office of the secretary of each Prefecture.

Following the defeat of Napoleon, the Congress of Vienna, and the restoration of the Italian states from 1815, uniformity in the regulation of accountants degenerated. For example, in the Kingdom of Lombardy-Venetia, which fell under Austrian rule, the Napoleonic regulations of 1805 were retained and in 1828 'auditing accountants' were also recognised. In the Papal States, the profession was recognised in 1836 and it was stipulated that practice required three years training, passing examinations and inclusion on a list of practitioners (Luchini, 1898, pp. 126-130). By contrast, in the Kingdom of the Two Sicilies, the profession could be practiced by anyone deemed 'competent in the subject', regardless of educational qualifications and training (Poddighe and Coronella, 2008, p. 337; Coronella et al, 2013). This complicated state of affairs was to be radically altered following the unification of Italy in 1861 – an event which interactionist theorists such as Andrew Abbott (1988) might identify as a 'disturbance' to the system of professions.

Unification and the Reconfiguration of the Profession

Malatesta (2002, p. 9) states that unification ‘played a crucial role in the constitution of the professions’ in Italy. However, while it represented a major constitutional event formal unification meant very little to the country’s 22 million inhabitants. ‘Italians’ had not shared a common past. They had been citizens of diverse small states which boasted distinctive politico-legal systems and cultures, had primary allegiances to family and church, and possessed a strong sense of local and regional, rather than national, identity. There were divisions within the country such as the antipathy between the ‘enlightened’ north and the ‘backward’ south (Duggan, 2008, pp. 211-228). At the end of the nineteenth century it continued to be observed that while Italy had been constituted, Italians had yet to be ‘made’ (D’Azeglio, 1899, preface). The leaders of the new kingdom sought to encourage greater cohesion by extending the concept of the unified state beyond the realm of the political and into the spheres of the material, administrative and cultural. Despite precarious public finances, slow economic growth and social unrest, attempts were made during the *Risorgimento* to regenerate the previously fragmented nation behind the patriotic banners of modernisation and progress (Riall, 2009, pp. 147-160).

Foremost among the strategies to ‘make Italians’ and build a united Italy was educational reform: ‘In the first few years of the new nation, remarkably able ministers of education devoted themselves to that cause, despite inadequate budgets, schools, and teachers’ (Riall, 2009, p. 155). In 1859, the *Legge Casati* (Casati Law) was passed for the Kingdom of Piedmont-Sardinia. This landmark statute attempted to address high rates of illiteracy (which stood at 75%) by making primary education compulsory. The Casati Law was extended to the unified state in 1861. Although progress was slow and inconsistent, the numbers attending schools and universities doubled in the period 1861-1881 (Grew, 2000, pp. 224-225). The Casati Law also placed the universities under state control and regulated secondary education. Traditional secondary schooling was to offer instruction in literary and philosophical subjects over eight years with a view to preparation for university. Technical education was also provided to prepare those intended for a career in the public sector, industry or trade (Horner et al, 2007, pp. 394-395). The latter was to comprise

three years attendance at a Technical School followed by three years at a Technical Institute. Among the subjects offered by technical institutes was computation and accounting (Morpurgo, 1906).

Consistency in the education of those receiving technical instruction was furthered by decree no. 1742, dated 18 October 1865, which regulated industrial and professional education. Article 145 of the decree stipulated that those who had graduated with a diploma from the accountancy section of technical institutes would receive the title of ‘expert accountant’ (Morpurgo, 1906). Moreover, the accountancy course would be mandatory for those aspiring to practice as an ‘expert accountant’. A further decree in the same year (no. 3725) ensured that these provisions extended throughout the kingdom. Another decree (no. 3133, dated 28 July 1866) established that the award of a diploma by a technical institute was necessary for professional practice, and also abolished practical training for the vocation. Furthermore, decree no. 1874, dated 20 February 1867, abolished the Napoleonic regulation of 1805 which had stipulated that in order to be licensed to practice as a ‘public accountant’, not only was it necessary to have passed examinations, three years of practical training was also required.

Although the regulations in 1865 appeared to restrict the field of accountancy to those who had been awarded diplomas from technical institutes, they contained elements of ambiguity. In particular, they did not contain rules which compulsorily assigned work to ‘expert accountants’. Rather, article 143 referred to the expectation that ‘expert accountants’ would assume roles performed in pre-unification states by liquidators and public surveyors, or hold public appointments and those positions in savings banks requiring accounting knowledge (Ferrari, 2005, p. 454; Bariola, 1897, p. 631; Cappellaro, 1997, p. 150). It was envisaged that those holding diplomas and educated as ‘expert accountants’ might perform accounting functions assigned by judicial authorities (in relation to bankruptcy trusteeship, offering expert opinions in court cases and composing rankings and distributions of creditors). However, this expectation was ‘not defended by the law’ (Morpurgo 1906).

‘Expert accountants’ were thus forced to seek work in other forms of accounting practice. They complained that the intention of the regulations of 1865 was being ‘contradicted in daily practice’ (ibid), that their rights had been ‘recognised in theory

but disregarded in practice' (Boscia, 1894). Moreover, precise regulations reserving accounting-related legal appointments to those with diplomas were not forthcoming after 1865, despite the protestations of 'expert accountants' and seemingly responsive noises from various government ministers (Morpurgo, 1906). When regulatory changes were made, such as those relating to the administration of bankruptcies as part of a new Code of Commerce in 1883, the opportunity was not taken to confine appointments to 'expert accountants' (Bariola, 1897).

Another opportunity to restrict the performance of accountancy services to 'expert accountants' came in June 1885 when Decree no. 3654 was issued. This replaced the existing accounting diploma with two specialist credentials, both of which were qualifying for the profession of accountant. The first, the diploma of 'expert in commerce and private accountancy', was intended as a qualification for business managers and to facilitate their employment in the private sector. The second, the diploma of 'expert in administration and public accountancy', was intended for those seeking employment in public administration. (The two specialist qualifications were replaced by a single general accounting diploma by Royal Decree (no. 6484) in October 1889 (Cappellaro, 1997, p. 151)). While the 1885 decree also defined the duties of accountants (bookkeeping, preparing inventories and balance sheets, liquidations, schemes of division, trusts, giving expert evidence), it did not reserve these activities to expert (or other) accountants (Brown, 1905, p. 283). Neither did the award of the diploma entitle its recipient to use a defining credential which would distinguish an 'expert accountant' from others describing themselves as 'accountants'.

The less than satisfactory intervention of the government in the accounting field in 1865 effectively confirmed the status of accountants as a subordinate occupational group in the unified Kingdom. In fact, the apparent impotence of their class reflected the fact that they found themselves in competition (especially for court-related accounting work) with the dominant profession of the day - the lawyers. In stark contrast to accountants, the Italian legal profession boasted access to resources that enabled it to mould the division of labour to its advantage. Lawyers continued to dominate many of the appointments that might have fallen within the province of 'expert accountants'.

In fact, lawyers were the most powerful profession in post-unification Italy. They were well represented in the institutions of the state (Malatesta, 2002, p. 11; 2011). According to Cammarano (2002) they constituted ‘the backbone of the Italian political class from the earliest days of the Kingdom of Italy’ (also Musella, 1996). They were leading participants in the construction of the judicial and administrative apparatuses of the new Kingdom (Mazzacane, 2002). In the legislative arena lawyers (who were often offspring of the Italian nobility) were keenly aware of their power and cultural significance (Cammarano and Piretti, 1996, p. 544). Neither were they averse to self-aggrandisement and the protection of the interests of their profession (Cammarano, 2002, p. 280). In the Legislature of 1861-65 28% of deputies were lawyers and 37% of deputies were educated in the law. This had increased to 38% and 54% respectively by the Legislature of 1900-4.

In 1874 a law on the legal profession was passed as part of the process of juridical unification. Its appearance reflected the connections between the political elite and the bar. This law formalized the occupations of *procuratore* (attorney) and *avvocato* (lawyer), and represented ‘the first law of the Kingdom of Italy to lay down the conditions for exercise of a free profession and for its representation’ (Malatesta, 2011, p. 33). The law established that to practice the profession an individual required a law degree, vocational education, success in examinations, and enrolment on a register kept at the law courts. Confirmative of the intellectual stature of the legal profession, these educative functions were delegated to the universities. The 1874 law became a model for other occupational groups in Italy, such as notaries, surveyors, engineers and accountants, who aspired to attain a similar status and gain state protection as part of their professionalization projects (Malatesta, 2002, p. 12). The law became a reference point for demands that accountants should be similarly regulated (Rossi, 1893).

The status of the law in Italy ensured that enrolments on university law degrees increased and there was periodic overcrowding in the profession during the late nineteenth century (Cammelli, 2002; Banti, 2002). At the start of the twentieth century the density of lawyers per population in Italy was four times that in France and Germany yet the volume of traditional work remained static (Banti, 2002). The 1901 Italian census enumerated 24,196 lawyers and attorneys (Census of the

Population, 1904). (In the same year there were only 5,648 accountants.) Consequently, competition for legal work in the cities, where appointments were concentrated, could be intense, such that 'many lawyers resorted to highly questionable practices in order to procure clients' (Banti, 2002, p. 243). There were thus incentives for lawyers to protect existing professional jurisdictions and seek new areas of work. As well as opportunities in brokerage activities in the expanding economies of Italian cities, increasing numbers of lawyers began to specialize in business, often becoming board members in large corporations and financial institutions (Malatesta, 2011, p. 12). The ability of lawyers to maintain and advance their clientele was enhanced by the fact that in urban centres they were often at the centre of the socio-political networks which focused on the local institutions (the courts, government, and chambers of commerce) that awarded appointments (Musella, 2002, p. 328).

In consequence of the failure of the state to regulate in their favour, many of the appointments which 'expert accountants' perceived to be within their orbit continued to be won by lawyers and others who had not received a diploma in accounting. Italian courts persisted in appointing lawyers as bankruptcy trustees, as administrators and surveyors. As Malatesta (2011, p. 122) argues, 'the main enemies of the accountants were the lawyers, who fiercely defended their rights in the bankruptcy sector'. This was manifest by the 'bullying' which accountants 'encountered day after day in the Courts of Law, Courts of Appeal and in the Chambers of Commerce'. Following the commercial code of 1882 it was the latter that compiled the rolls of bankruptcy receivers (Malatesta, 2011, p. 122). Sometimes even notaries won positions which involved the management of public money or addressing the plight of wealthy families in financial disarray. Accountants were invariably excluded from such tasks and, if involved, were often appointed as technical consultants to the senior professions. They were thus relegated to the status of second-level experts, a concern that they consistently expressed during the late nineteenth century. Their limited status was also signified in published censuses of population. Whereas groups such as lawyers, engineers, medics, architects and surveyors featured as professions in 'official' occupational classifications during the second half of the nineteenth century, accountants did not.

In 1881, Lisando Sergiusti, an expert accountant from Lucca, wrote about the depressed state of the profession. He asked:

And ...where does all this come from? It comes from the disheartenment caused by the absolute negligence by Authorities that prefer any pencil pushers to those who spent their life on accountancy treaties. Courts, Tribunals and today even Town Halls prefer any clerk to perform their accounting duties and leave aside we the professionals (Sergiusti, 1881, p. 152).

In the same year another commentator complained in an article *Sulla professione del ragioniere* (On the profession of accountant), published in *Il Ragioniere. Rivista di Contabilità* (The Accountant. Journal of Accounting), that:

Currently it is not uncommon to see the judiciary entrusting Engineers or Lawyers with operations which should be of exclusive competence to an Accountant. Neither are few those who, having only a limited knowledge gained through a training at whatever administrative office, take advantage of the current confusion undertaking the title of Accountant and often fulfilling their tasks without any awareness, damaging, especially from a moral point of view, those who are fully entitled to exercise the profession (Paolini, 1881, p. 367).

As late as 1897 a historian of accountancy continued to ask ‘How is it that, in various parts of Italy, in fact in most parts, the accountant’s duties are entrusted to attorneys, surveyors and notaries public? That in some regions, it is not even appreciated why and for what purpose accountants open offices’ (Bariola, 1897, p. 650). In 1899, the distinguished Florentine accountant, Ilario Tarchiani, observed:

we all know that to be official receivers, having an accountant’s diploma is not necessary. In fact, as receivers, the Chambers of Commerce unfortunately not only register accountants but also lawyers and sometimes even people without a diploma of any kind (*Acts of the VII National Congress of Accountants held in Venice, 1900*, p. 63).

The dispensing of clients to various other occupational groups was reported in the accounting journals. Despite the fact that some local Chambers of Commerce (such as that in Milan in 1886 and Turin in 1901) attempted to confine their lists of appointees in bankruptcy cases to accountants, in the opening years of the twentieth century the *Rivista di Ragioneria* (Maggio-Giugno, p. 21) reported that in Rome during the first quarter of 1902, 56% of bankruptcies were awarded to lawyers, 23% to accountants and 11% to merchants and engineers.

‘Expert accountants’ contended that it was unjust that having earned a diploma to exercise their profession, they were subject to ‘the indecorous competition of intruders or incompetent persons’. Such unqualified individuals were being ‘recommended every day by this or that law court representative, preferred or protected by this or that magistrate’ (Boscia, 1894). The courts were appointing other professionals on the basis of ‘personal relations’ rather than ability in the relevant field (Bariola, 1897, p. 650). In this context, why, it was asked, had the government established a new class of professionals in 1865? And why did the state continue to permit the technical institutes and higher schools of commerce to increase the supply of ‘expert accountants’ who were unprotected in the market place.

The Pursuit of Usurpationary Closure by ‘Expert Accountants’

Accountants expressed increasing disquiet at their standing as a subordinated class of professionals. An article written in 1879 titled *La Professione del Ragioniere e le sue attuali condizioni* (The Accountant’s Profession and its current condition) painted a depressing picture of the status of the vocation. Its author contended that this was unreflective of the importance of accounting to the modern economy:

The ‘Accountants’ situation in Italy is not really flourishing. Unknown in some provinces, known yet not appreciated in others, they almost all try to make their living with employment in a public or private business rather than as freelancers.

Yet, if we consider the importance of these professionals’ work, if we think for a while of the services they provide to society, we tend to deplore their miserable condition, and the poor regard in which they are held by the world.

It is...accountancy...which keeps order in businesses, which creates the history of their management, which provides the manager with the data and criteria to guide his work, which proves at any time the state of the business. Again, it is the Accountant who restores the good performance of a business in trouble, who after the death of the head of the business splits its capital between the heirs, who in case of bankruptcy ... divides the remaining profits among those having right to it, who in case of a quarrel establishes who is right based on submitted documents, who given a report is able to state whether the business was badly or well managed, who given ... any management defines its results.

The performance of such tasks demands a quantity of theoretical knowledge and business practice, however Accountants are not always considered for the job, and in fact it can be stated that in many Italian districts they are not considered at all (Gitti, 1879a, pp. 2-3).

Commentators began to call for legislation to remedy the situation by defining the work of accountants and restricting its practice to the suitably qualified (Gitti, 1879b, p. 147). In Parkin's analysis, 'expert accountants' sought the usurpation of the resources possessed by the dominant professional groups:

... I hope that all Italian accountants, in a single impulse, joined in a unanimous vote, stemming from thorough debates, make their voice clearly heard in Italy to obtain by legislative power *a law regulating their profession, which shall ensure a fair and honest protection of their rights*. Nothing else, no favours, no protections, merely a safe exercise of their profession which they achieved through intellectual and material sacrifices ...

Each profession demanding long and serious studies, in order to become part of it, of which the State itself wants a guarantee, must have its own and inviolable field of action (Colombo, 1879a, pp. 33-34, *emphasis in original*).

Contemporary sources suggest that 'expert accountants' deployed a variety of strategies to pursue usurpationary aims. These included arguing that allocating exclusive practice rights to their number was aligned to protecting the public interest, was conducive to the advancement of commerce and industry and increasing national wealth, and was consistent with the state's intervention to establish a class of qualified practitioners during the 1860s (Gitti and Massa, 1881, pp. 58-59; Bariola, 1897; Morpurgo, 1906; Cantoni and Cavalli, 1902). Moreover, there were two other prominent strategic themes, one was primarily organisational, the other ideological. These themes resonate with Parkin's emphasis on solidarism and knowledge-base.

Usurpationary Strategies - Institutionalising Solidarism

Parkin (1979, p. 101) suggests that usurpationary closure is often pursued through solidaristic strategies. Indeed, if the object is to secure the legal closure of a profession, effective solidarism is key.

In order to advance their case for statutory protection it was important that the fragmented community of accountants be organised and make unified representations to government. This posed a substantial challenge given the previously observed spatial, social and cultural divisions within the 'unified' Italy, the emphasis on localism and variations in the status of accountants in different parts of the country. Solidarism initially took the form of organising national gatherings of practitioners.

The state of the accountancy profession and the measures necessary to remedy its predicament was a recurring theme at a series of national congresses held in Rome (1879), Florence (1881), Milan (1885), Bologna (1888), Genoa (1892), Rome (1895), Venice (1899), Milan (1902) and Bologna (1905).

Convening national congresses was a familiar form of mobilisation among professional groups in post-unification Italy. The rapidly expanding engineering profession had held them since 1872. For engineers congresses served as a forum for the discussion of protectionist measures such as fee fixing, compiling registers of the qualified, and the formation of a national association. In the engineer's case, however, such proposals were invariably abandoned or diluted as a result of differences between the various local colleges and societies of practitioners (Minesso, 2002, pp. 195-198).

The first national congress of Italian accountants was held in Rome, from the 5th to the 14th October 1879. The event marked the commencement of an institutional response to the demand for the legal recognition and protection of the profession (Cantoni and Cavalli, 1902). Accountants in Florence had formed local associations from 1869 and it was from this city that the idea of a national congress emerged (Brown, 1905, pp. 281-282). In 1876 the Florentine journal *L'Amministrazione Italiana* (The Italian Administration), which had been founded by an 'expert accountant', argued the case for such a convocation (*Rivista di Contabilità*, 1877, p. 156; 1878, pp. 102-103).¹

The Director of *Il Ragioniere* (Journal of Accounting) explained that the national congress was intended to be a forum for collective discussion on how to improve the condition of accountants:

What we experience ... is that anybody is free to exercise without any right or skills the profession of an accountant, causing material and moral damage to those who invested their time and intelligence to obtain a qualification diploma to exercise the profession. This indecency is

¹ In 1877 a committee to promote the congress was formed under the direction of the expert accountant, Ilario Tarchiani, the founder and director of the journal, *L'Amministrazione Italiana*. The congress was originally to be held in Naples in 1878 but organizational problems required a postponement to Rome the following year.

generally complained about and we join together with our many colleagues to complain about such a state of the affairs. Obviously the next convention shall not only stop the existing evil, but find and extend a remedy (Massa, 1879, pp. 307-308).

The minutes of the congress record that 564 accounting practitioners and leading scholars (including Fabio Besta and Giuseppe Cerboni) subscribed to the event. One-third of that number actually attended (Masi, 1923, p. 465). The congress focussed on three essential themes: the rights and duties of the accountant; professional associations and boards; and accounting methods and teaching (Massa, 1879, p. 303). In relation to the first two of these the congress resolved to express the following opinion:

1. That only those able to satisfy the following conditions be allowed the legal qualification of accountant, to perform the services indicated below with legal effectiveness:
 - a) that they are over age;
 - b) that they are Italian citizens and able to fully enjoy their civil rights;
 - c) that they are in possession of a professional accountant's diploma granted by the competent authorities;
 - d) that they have undergone a training period of three years after obtaining their diploma with a major public, commercial, industrial or private administration or a practising accountant ...
 - e) that they have sat, after a successful training period, an experimental exam before a special Commission of Accountants, consisting of three members, relating to programmes to be determined (*Acts of the national congresses of Italian accountants*, 1911, p. 60).²

In order to operationalize its intentions delegates at the first national congress in Rome resolved that more localised arenas for solidarism should be instituted: 'in every Province free Associations or Boards should be established, which promote the progress of accountancy studies and protect the decorum of the profession and professional persons to the public benefit' (*Acts of the national congresses of Italian accountants*, 1911, pp. 65-66). At the second national congress, in Florence in 1881, it was further determined:

- I. That all the Prefectures of the Kingdom might form and keep the roll of accountants resident in their respective districts, legally authorized to carry on their profession, and that this be notified by them to all the legal and administrative authorities, Chambers and business Bourses of the respective Province...

² It should be noted that although this and subsequent initiatives concerning admission to the profession did not specifically prohibit the entry of women, neither did they provide for their inclusion. In fact, it was not until 1914 (that is after the period covered by the current study) that a decision by the Court of Appeal legitimated the enrolment of women in the registers of colleges of accountants.

II. That all those having an accountant's diploma be entitled to register in the roll...

That ... to be legally authorized to carry on the profession [they must] sit an experimental exam before a special Commission (*Acts of the national congresses of Italian accountants*, 1911, pp. 255-256).

Before the Rome Congress in 1879 there had been calls for boards to be established by law. For example, Colombo, an expert accountant from Milan, contended that:

There are hundreds of people, especially in big towns, that after working as accountants for a few years, call themselves Accountants with impunity ... In order to unveil these people, and for the new law to benefit only true Accountants, a *Board of Accountants* shall be ... established in every province (Colombo, 1879b, p. 51).

Despite such calls for legal sanction, the boards, when instituted, were established as voluntary associations. They were founded as *collegio* (colleges) in major centres such as Florence (1879), Milan (1880), Rome (1880) Genoa (1880), Bologna (1881), Padua (1881), Turin (1882) and Como (1885). In Venice and Naples they were established later, in 1895. With a view to extending the solidarity of the profession and ensuring that these protective institutions operated across the country, calls were made for colleges to be established in all towns and cities (Rossi, 1893). Writing in 1905 Brown (pp. 282-283) referred to the existence of 52 colleges. The college in Milan was the largest. Its active membership increased from 179 in 1880 to 278 in 1890 and 342 by 1900 (Cantoni, 1902, p. 91). The list for the College in Rome in 1901 (another major centre of the profession) (see Figure 1), contains the names of 109 members. In the smallest towns the number of members could be single digit. Some of the earliest colleges were built on existing organisations, such as the College of Accountants in Milan (1742), The Academy of Accountants in Bologna (1813), and the aforementioned associations of accountants in Florence (1869) (Luchini, 1898, p. 74; Brown, 1905, pp. 178-179).

(Insert Figure 1 here)

The College for the Province of Umbria (formed in 1881) is offered here as an example of organisational objectives. One of the aims of the college was 'to maintain and improve the dignity of the Accountant's profession, both for the decorum and interest of its class, and for the better of private and public administrations'. Ordinary

membership was restricted to those who satisfied one of the following criteria: possession of the accountant diploma; author of published works related to the profession; completion of important appraisals or arbitrations; holder of an accounting office in a major public or private administration; practice for a three year term either as a teacher of accounting in an institute recognized by the government, or working on an accounting assignment in a major public or private organisation. Ordinary members were also required to pay an annual fee of 12 Lira (*Statuto del Collegio dei Ragionieri della Provincia Umbra*, 1881). As Table 1 illustrates, the rules of each college could vary somewhat, and this had implications for the extent to which activating solidarism extended beyond the local.

(Insert Table 1 here)

The colleges produced rolls of members. These were reproduced in journals and distributed to the local chambers of commerce and courts with a view to inclusion in the lists of those deemed eligible for accounting appointments. Figure 1 provides an example of such a roll. The regulations of the College in Rome provided that a ‘professional committee’ would be responsible for distributing the roll of ordinary members to political and administrative authorities and ensure its regular updating (*Statuto del Collegio dei Ragionieri in Roma*, 1892, p. 10). Note that members who succeeded in being entered on the list of the Court of Appeal and the bankruptcy list of the Chamber of Commerce are separately identified. In addition to using such devices to advantage their members in the competition for appointments with the dominant professional groups, the colleges were also an arena where practitioners, teachers and authors in the field asserted the need to address the state of the profession. Their views were often expressed through the journals and bulletins associated with individual colleges (e.g. Gitti and Massa, 1881, pp. 58-59).

Usurpatory Strategies - Improving the Knowledge Base

Parkin (1979, p. 102) argued that one of the reasons why ‘lower professions’ have often failed to secure state-sanctioned closure is because they have an insufficiently developed knowledge base. He contended that the possession of ‘a complex and codified’ knowledge base is invariably assumed to be an essential condition of

achieving closure (p. 103). Indeed, there are examples of professionalization projects in accountancy which chime with this. In the US, for instance, emphasis was placed by accountants on developing ‘communities of the competent’ and displays of adherence to scientific ideals (McMillan, 1999; Kimball, 1992).

This knowledge theme also resonates with the position of ‘expert accountants’ in Italy during the second half of the nineteenth century. At this time the unified state ‘assumed responsibility for professional training and assigned it to the universities’ (Malatesta, 2002, p. 14). Hence, not only the higher professions of law and medicine, but also engineers, pharmacists and notaries, received their cultural and vocational training in universities or in schools linked to them (Cammelli, 2002). The receipt of knowledge from places of higher education affirmed the socio-cultural distinction between the intellectual, learned professions, and the more practical, commercial trades. This distinction was especially acute in Italy during the second half of the nineteenth century (Malatesta, 2002, p. 7).

‘Expert accountants’ suffered a status disadvantage. Their claims to enhanced privileges were founded on the possession of a ‘diploma’ awarded by a technical institute, not a degree conferred by a university. The academic foundations of their claims to superiority in the accountancy field, as well as their acquisition of cultural capital, could be questioned. The appointment of university-educated lawyers (and sometimes engineers) as bankruptcy receivers, as opposed to accountants, was easily legitimated in this context. If accountants were to be awarded such posts on the ground of greater proficiency in the ‘science’ of accounts (Bariola, 1897), then their mastery of that science needed to be demonstrated and the status of the science itself had to be elevated. Thus, central to the usurpationary strategy of ‘expert accountants’ was revealing the potency of their knowledge base and the erudition they displayed when applying it.

Expressions of this effort included establishing local organisations in the form of ‘colleges’ whose aims emphasised the pursuit of knowledge-enhancing activities. For example, the articles of the college for the Province of Umbria referred to the discussion of papers on accounting at conferences, rewarding members who published works on the subject, financing competitions to encourage the writing and

dissemination of high quality accounting texts, and opening a library for members and students. Exhibitions of accountancy were also held in Italy at which scholars and practitioners discussed theoretical and applied innovations in the field, and prizes were awarded for the most accomplished works. The first exhibition of accountancy was held in Turin in 1884, on the occasion of the Italian General Exhibition (Massa, 1884a). Accounting exhibitions were also held at gatherings for specific trades and sectors (Massa, 1887; Sanguinetti, 1890).

‘Schools’ of accounting thought also emerged during this period - the *scuola lombarda* (the Lombardy School), the *scuola toscana* (the Tuscan School) and *scuola veneta* (the Venetian School) (Melis, 1950; Vlaemminck, 1956; Giannessi, 1980; Zan, 1994). New theories of accounting were developed. Among these were personalistic theory (Cerboni, 1873) and value-based accounting theory (Besta, 1880b, Besta 1889-90; Sargiacomo et al, 2012). Theoreticians attempted to broaden the field of accountancy studies to embrace management and cost effectiveness (Villa, 1850; Cerboni, 1886; Besta, 1880a). Innovative accounting technologies were devised (Coronella, 2007) such as: budgetography (Filippini, 1863), logismography (Cerboni, 1873), the double analysis accounting method (Biancardi, 1876), sillography (Bianchini, 1878), statmography (Pisani, 1879; Pisani, 1886), continuous-balance double-entry bookkeeping (Paolini, 1882), the daily balance double-entry system (Rosati, 1886), and checkerboard double-entry bookkeeping (Rossi, 1889).

The development of the knowledge base was reflected in an outpouring of works on accounting, no fewer than 411 were published in the period from 1861 to 1888 (Ministero del Tesoro, 1889, pp. VII-IX; Coronella, 2007). A series of accounting journals were also launched. Massa (1907) counted 28 titles in the period 1873 to the early years of the twentieth century. A number achieved nationwide circulation. As mentioned earlier, some were launched by the local colleges of accountants. Of particular importance were *Rivista di Contabilità* (Journal of Accounting), established in 1876 (Milan) and *Il Ragioniere* (The Accountant), established in 1879 (Turin). In Rome in 1881 appeared *La Scienza dei Conti. Rivista di Ragioneria e di Contabilità* (The Science of Accounts. Journal of Bookkeeping and Accounting). The bulletin of the College of Accountants in Rome, *Rivista di Ragioneria*, was first published in 1901. These journals were vehicles for illustrating the theoretical and practical

advance of the science and for arguing the case for the better regulation of the profession. Many of the authors of technical papers were heavily involved in the activities of colleges of accountants. Another device for advancing the knowledge base related to membership. Some colleges appointed honorary members and these often included leading scholars. For example, the College in Catania included Professors Fabia Besta of the School of Commerce in Venice and Augusto Bordoni of the Academy of Accountants in Bologna (Bulletin, 1894).

The Pursuit of Exclusionary Closure by ‘Expert Accountants’

Despite the usurpationary strategies pursued by the national congresses and local colleges of accountants, limited advances were made in relation to improving the status of the profession and making incursions into the privileges secured by the dominant occupational groups. The majority of appointments in the law courts continued to be awarded to lawyers and other persons (Gagliardi, 1883, p. 5). Even though ‘expert accountants’ featured in the lists of potential bankruptcy receivers, their names were often ignored and preference was given to those belonging to the higher profession. There were also increasing concerns among ‘expert accountants’ about the intrusion of unqualified practitioners in the market for professional services. Building a career in a small town, where the number of appointments was limited, proved especially challenging (De Gobbis, 1897, p. 253).

In this context ‘expert accountants’ looked to the national congresses for reports of progress. At successive gatherings the disclosures were disappointing. For example, in an article published in advance of the third congress in 1885 Giovanni Massa of Milan reflected thus:

The enhancement of our profession was made the object of lively debates in past congress and the justice of the modest demands of accountants was so brightly demonstrated that we believed we should not come back to that again ... But what results have been achieved so far? ...

The government turned a deaf ear to the legitimate complaints coming from everywhere and things went on as before ...

The second congress aroused more hopes, when ministers and ministers’ subordinates condescended to make official promises of appropriate provisions, and committees were set up with ballyhoos to supervise their fulfilment.

Yet, once again, what results have been achieved so far? Nothing, absolutely nothing. Public administrations launch competitive exams for accountants' posts, including among the titles requested, the accountancy license or high school diploma or a university degree as lawyer, without any distinction ... courts appoint lawyers and prosecutors and surveyors to perform accountancy surveys; the lists of bankruptcy trustees include mainly merchants and lawyers - and all this as a tribute to those good promises (Massa, 1884b, p. 3).

In this respect the 6th National Congress held in Rome in 1895 was a turning point. The minutes of the congress report the expression of particularly critical comments about the inactivity of the state in responding to the accountants' demands. On the subject of relationships between the colleges and the authorities, Federico Pellacani, a foremost 'expert accountant' asked:

How is it, after by Royal Decree dated 18 October 1865, no. 1762, technical education was re-regulated in a uniform way for the entire Kingdom, that the Accountant, after thirty years, has still not managed to occupy, everywhere and fully, the field assigned to him by that Decree, and is excluded in large part not so much by fact of private persons, always free to follow their own inclinations, but also by fact of the Authorities? And why is it that the Authorities, when appointments have to be made requiring the work of the Accountant, instead of protecting themselves from all responsibility and charge by choosing someone officially invested with that office, prefer to choose others instead? And finally, how come this only occurs in the case of accountants, and not other professional persons? (Pellacani, 1895, pp. 123-124).

Pellacani disclosed to the delegates the results of a nationwide survey which indicated that only in Lombardy (capital city Milan) and Liguria (Genoa) was the profession of accountant held in high esteem. The survey suggested that in other parts of the north, despite the formation of local colleges (or boards), accountants continued to be disadvantaged in the competition for appointments:

In Turin ... the Board has ... collected interesting news items showing in what little account accountants are held. These show that in the last decade, out of 610 individuals to whom 1285 receiverships were entrusted, only 111 accountants had 239 receiverships.... Venice has only recently set up its Board and in these early days, this proved to be very busy, albeit until now with few results, if we look at the small number of accountants registered in the role of receivers – about 30% of the total. In Verona, the Board, established in 1883, has not had any great influence on the authorities ... out of 48 persons registered, only 6 are accountants. In Padua, the Board, established in 1891, appears to have worked hard in favour of the category, but with rather disappointing results. The number of accountants registered in the role of receivers

would be higher, if it were not for the fact that Law Courts continue to call in lawyers.

At Reggio Emilia the Law Court only appoints accountants in the event of the lawyers not appointing the receiver. Out of 35 registered receivers only 14 are accountants.

In Florence ... out of 63 receivers no more than 25 are registered as accountants (Pellacani, 1895, pp. 125-128).

In the southern provinces, the situation was even worse. For example, in Naples it was reported that only 12.5% of receivers were accountants, the remainder were lawyers and attorneys (Pellacani, 1895, p. 145).³

The usurpationary strategy of expert accountants required reassessment. As stated earlier, professions pursuing dual closure may seek advantage by both 'biting' into the resources of the dominant group and also by excluding subordinate groups. Decisions need to be made about the optimal closure strategy (usurpation or exclusion).

According to Parkin (1979, p. 95) 'It probably always required considerably less expenditure of political energy to effect exclusionary social closure against a visible and vulnerable minority group than to mount collective usurpationary action against a powerful dominant class'. In Italy 'expert accountants' had found the dominant class of lawyers resistant to such action. By contrast, those accountants who were not credentialed, who did not possess a diploma, were potentially more vulnerable. Not only was this group unorganized, in 1865 the state had seemingly sanctioned their status as lesser practitioners. The pursuit of exclusionary strategies against this subordinate group within the occupation was also much less likely to disturb the interests of the powerful legal profession.

³ Expert accountants monitored the occupational distribution of appointments reported their findings in the professional journals through the period studied. For example, the *Rivista di Ragioneria* (Journal of Bookkeeping, November-December, p. 21) reported in 1901 that the list of bankruptcy receivers recently published by the Chamber of Commerce in Rome for the period 1902-1904 included 130 names of whom only 31 were accountants. Furthermore, many of those nominated to the Chamber by the College in Rome had been overlooked. The Chamber reserved a certain number of enrolments for specific occupational groups or 'classes', the majority of whom were not accountants. When the Chamber of Commerce came to compile the next list of bankruptcy receivers for the period 1905-1907 the Rome college argued that 40 positions should be reserved for accountants and made 50 nominations for these posts. The outcome was the appointment of 28 accountants to the list of whom only 10 were members of the college. This result was recognized as a dismal failure, made worse by the fact that the representation of lawyers on the list increased from 60 to 74 (*Rivista di Ragioneria*, 1904, November-December, pp. 188-189; 1905, January-February, p. 158). Neither did appointments advantage the accountants who did feature on the Chamber of Commerce list. For example, of the 47 bankruptcy receivers appointed in Rome January-March 1902, 26 were lawyers, 11 were accountants, 5 were engineers and 5 were merchants (*Rivista di Ragioneria* 1902, No. 4).

Exclusionary Strategies - Credentialism

At the end of the nineteenth century and the start of the twentieth ‘expert accountants’ accordingly devoted more attention to the possibility of exclusionary closure. As Parkin (1979, p. 102) suggests, lower professions tend to deploy the exclusionary device of credentialism, emphasising their distinctive status as qualified ‘experts’. This resonates strongly with the strategy of ‘expert accountants’. Their rhetoric increasingly distinguished between those with a diploma and those without one, between ‘graduate’ and ‘non-graduate’, ‘qualified’ and ‘unqualified’, the ‘expert’ and the ‘experienced’ accountant. In fact, the occupational populace was now classified as credentialed and non-credentialed. Efforts to advance the knowledge base and scientise the vocation had given added potency to this distinction. Parkin also observed that ‘Exclusionary closure normally goes hand in hand with a legalistic strategy, as for example in the professions’ pursuit of a lawful monopoly’ (p. 98). Indeed, ‘expert accountants’ sought to secure the support of the state for a measure to close the profession to the credentialed.

The strategy advanced by ‘expert accountants’ involved expressing increasing disquiet about the intrusion of bookkeepers and self-styled accountants who did not possess a diploma in the subject. ‘Why in Italy’ asked Professor Emanuele Ravana, can the profession of accountant ‘be exercised by anyone who feels the urge to do so, without any regard at all for the necessary qualification’? (quoted in Cantoni and Cavalli, 1902). Contrasts were drawn with other professions, such as engineering and medicine, where the government had passed laws which implied that if certain functions were required by the state, then only the qualified should perform them (Bariola, 1897).

While previous national congresses of accountants had called for legislative responses by government to protect the qualified element of the profession, those demands were more forcibly articulated at the congress in Rome in 1895.⁴ Since 1893 a National

⁴ It is worth noting that other professions organised as local colleges (such as engineers) also made more concerted attempts to achieve legal protection during the 1890s (see Minesso, 2002, pp. 199-202).

Delegation of Accountants, drawn from the local colleges, had been developing a bill for discussion at the forthcoming gathering. The Rome congress mandated the National Delegation to revise the bill with a view to its presentation to Parliament. Inclusion on a register of eligible practitioners was to be based on the possession of a credential, the diploma. The bill provided for the following:

1. At every Court of Appeal of the Kingdom a register must be kept of expert-accountants, mandatory for all the legal authorities of the relative district.
2. Included in such register shall be all those persons who, having come of age, file an application and show that:
 - a) they have obtained the diploma of Accountant ...
 - b) they have, for at least two years, subsequent to obtaining the diploma, practised the profession at the office of another accountant named in the register;
 - c) they have passed a theoretical-written examination, before a commission... (*Acts of the sixth national congress of accountants*, 1895, p. 418).

Through 1896 the National Delegation of Accountants sought comments on the measure from the local colleges. This resulted in the drafting of a new bill in 1897 and a further round of consultation with the colleges. Progress was slow. As one contemporary observed, there was a problem of eliciting wider support for the measure. While the accounting discipline had progressed, scholars had emphasised its importance and there was recognition that the profession should only be practiced by the capable, the qualifying credential still had insufficient currency:

...an organic law to regulate the profession of accountant will not see the light until such profession is known to and appreciated by a wider public. ... if applicable laws lay down that to be a physician, lawyer or engineer, you must acquire a certain diploma and those who illegally practise these professions are prosecuted, this means the majority recognises the need to have a determinate culture to be able to exercise that determinate office (Ghidiglia, 1897, pp. 315-316).

Meanwhile, pressure on the legislature was exerted through other avenues. In 1898 a petition, signed by almost 700 individuals from the colleges of accountants, was presented to the Chamber of Deputies and the Senate. It read:

Is not Accountancy already one of those professions to which the right place cannot be given in the scale of professions, to which a precise function cannot be assigned in everyday business: it has a rigorous “Raison d’être”, professional traditions, it has its own field of action and

special skills, technical studies uncommon to other professions – and yet no legal provision protects the accountant in his daily professional functions, no law protects the public against easy intrusions, easy abuse of its trust in the carrying out of an elevated profession like that of *accounts official* (Appiani and Rota, 1898, p. 50).

Agreement on a final version of the bill was reached by ‘expert accountants’ at the end of 1898. In December of that year the National Delegation of Accountants established a Permanent Committee (which included three members of the Chamber of Deputies who were also members of local colleges of accountants) to progress the measure (Luchini, 1898, pp. 131-135). The bill was presented to the Ministry of Justice on 20 April 1899. Justice Finocchiaro, the Minister of Justice and Keeper of the Seals, offered assurances that the measure would be carefully considered. The bill was re-presented when a new minister was appointed in December of the same year.

Having formulated their bill for the registration of the credentialed, ‘expert accountants’ began to pre-empt its provisions by excluding the non-qualified from the institutions of the profession. Although there had been signs of this extension of exclusionary activity at the national congresses in Genoa (1892) and Rome (1895), a more determined approach subsequently became evident (*Official Acts of the National Congress of Experienced Accountants*, 1901). Anxious to respond to the recommendations of a Parliamentary Commission in Rome and expedite consideration of their bill, ‘expert accountants’ acted decisively to exclude the unqualified (*Official Acts of the National Congress of Experienced Accountants*, 1901). In 1898 the college in Turin held a local congress at which it was resolved that the colleges should not admit members who did not possess a recognised qualification, that the college lists of members should specify the qualification obtained by each member and the date of its award, and that those registering for future congresses must indicate their qualification (*Il Ragioniere*, 30 September 1898, pp. 129-143).

The strategy of credential-based exclusion was stepped up in the following year. Attendance at the seventh national congress in Venice in July 1899 was restricted to those accountants who either: a) possessed a diploma in accounting issued by a technical institute or other credential authorised pre-1865; b) were teachers of

accounting in technical schools, or had graduated as teachers of accounting or commerce; or, c) were active members of one of the colleges of accountants (*Official Acts of the National Congress of Experienced Accountants*, 1901).

For the ‘non-graduate’ accountants now debarred from the major event in the calendar of the national profession, this constituted an aggressive and unjustifiable act. It was inconsistent with their participation at previous events and the leading role many of their number had played in promoting and organising past congresses. The move was considered an insult to ‘non-graduate’ accountants who had contributed positively to the development of the profession. As one of their number later reflected:

...the Congress of Venice changed everything; any feeling of brotherhood, justice and gratefulness was abandoned; and slammed the door in the face of all those who, while freely exercising their profession had become legitimately entitled to [practice] it through a long study and love ...but the ostracism we were condemned to by the Congress of Venice, right from its organisation, was a true and sudden attack....(*Acts of the II National Congress of Non-graduate accountants in Rome*, April 1902, p. 322).

Further, the national congress which convened in Milan in September 1902 approved a motion that the local colleges and their individual members should take all legal means possible to counter the abuse of those who usurp the professional title of accountant (Cantoni, 1902). It was also resolved that when colleges provided lists of names to chambers of commerce for the roll of bankruptcy receivers, they only included the names of qualified accountants (*Rivista di Ragioneria*, September-October 1902, pp. 43-44).

This exclusionary assault by ‘expert accountants’ could also assume a local dimension. For example, in 1898 the Civil and Penal Tribunal in Milan fined a 39-year old practitioner without a diploma for appropriating the title of accountant (*Official Acts of the National Congress*, 1901, pp. 15-16). In December 1899 it was reported that the College of Accountants in Naples, representing young accountants with diplomas, had petitioned the President of the Court of Appeal in that city to demand that the names of those who did not possess a diploma be erased from the roll of judicial experts who could serve the court. A counter-memorandum was signed by a number of ‘non-graduate accountants’ who emphasised their possession of

equivalent titles and experience (*Mattino*, 9-10 December 1899). This episode signified the depth of the credentialed : non-credentialed fault line which had been opened up in the occupation and the emergence of a usurpatory strategy by those disadvantaged by this division.

The Pursuit of Usurpatory Closure by ‘Experienced Accountants’

In response to the attempt by ‘expert accountants’ to secure exclusionary closure, the ‘*non diplomati*’ accountants (increasingly referred to as *ragionieri provetti*, ‘experienced accountants’), embarked on their own campaign of inclusionary usurpation. We have seen that ‘expert accountants’ attempts to secure usurpatory closure embraced a strategy of solidarity. Non-credentialed ‘experienced accountants’, now the subordinated group within the accountancy field, responded in a similar way.

Usurpatory Strategies - Institutionalising Solidarity

At a meeting in Florence in October 1899 ‘experienced accountants’ resolved to form a committee to consider the promotion of their interests. An appeal was issued to all of their number to gather at a national congress in Florence during March-April 1900 (*Official Acts of the National Congress of Experienced Accountants*, 1901). The appeal was issued as a call to arms. It emphasised the need for ‘experienced accountants’ to be re-admitted to the established programme of national congresses, seek state protection of the offices they held, and the recognition of their rights in legislation for the profession being contemplated by Parliament. It called for representations to Senators and Deputies and the establishment of a commission which would arrest ‘the deplorable division of the [accountant] class’ instituted by their exclusion from the national congress (*Official Acts of the National Congress of Experienced Accountants*, 1901). In effect, the ‘experienced accountants’ were seeking to usurp some of the privileges and resources which ‘expert accountants’ were claiming for themselves.

There were a number of developments previous to the congress in Florence which helped mobilise the ‘experienced accountants’. The press offered favourable

comments about the forthcoming event. There had also been inflammatory activity in the judiciary. During a case heard at the Court of Rome an ‘experienced accountant’ was summoned as an expert. On discovering that the expert did not possess a diploma the defence attorney requested that the accountant not be heard. The Court, however, determined that he was competent because judicial procedure emphasised truthfulness rather than the qualifications of the expert when giving evidence. This decision was identified as an important and supportive precedent for *ragionieri provetti* (*Official Acts of the National Congress of Experienced Accountants*, 1901).

There was also helpful support from parliamentarians. In fact, 13 senators and 40 deputies attended the National Congress of Experienced Accountants in Florence in March-April 1900 (*Convegno nazionale dei ragionieri provetti (non diplomati) a Firenze*). Discussion at the event focused on the due recognition of non-credentialed accountants and related issues such as the qualifications necessary for the role of official receiver. There was talk of injustice to ‘experienced accountants’ and the need to restore order to the accountant class. Speakers referred to the qualifications of older generations of accountants who had entered the profession before the diploma was introduced. These men had displayed their competence over many years of practice. Indeed, this had been recognised when they assumed significant roles in the early national congresses. Moreover, it was ridiculous to suggest that they now be asked to go back to school and gain a diploma in order to remain in the profession.

The congress in Florence resolved that should legislation for the profession be passed, the acquired rights of ‘experienced accountants’ should be protected by transitional provisions. Thus, not only should those who possessed a diploma or were qualified to teach accounting in technical schools be eligible to practice, so should non-credentialed others. The latter were defined as those who: had been presidents, deputy-presidents, secretaries or presenters at national congresses; were authors of papers or works on accounting deemed valuable by educationalists; had been appointed as accounting experts by the courts in the last 10 years or were currently on a court register of accounting experts; had been appointed to a public office as the bookkeeper, estimator or accountant of a government institution, province, municipality, hospital, charity or savings bank; held such offices in important private sector organisations such as banks, railways, insurance companies or in major

industrial and commercial companies for not less than ten years (*Official Acts of the National Congress of Experienced Accountants*, 1901).

Although the congress expressed the hope that cordial relations with the ‘expert accountants’ would be restored and that ‘we may join together with those who would like to exclude us’, it was equally determined to extend its solidaristic activity. If necessary there would be another congress. Further, on 2 April 1900 the Congress decided that an *Associazione Nazionale dei Ragionieri Provetti* (National Association of Experienced Accountants) would be established, based in Florence, to protect their interests (*Official Acts of the National Congress of Experienced Accountants*, 1901). A regular bulletin for ‘experienced accountants’ would also be published.

Another congress did indeed prove necessary. In December 1901, the Minister of Justice met the National Delegation of Accountants to discuss the bill proposed by the ‘expert accountants’. The bill was subsequently amended with the intention of re-submission to the Chamber of Deputies in spring 1902 (Cappellaro, 1997, pp. 153-154). The second national congress of experienced accountants took place in Rome in April 1902 (*Acts of the II National Congress of Non-graduate accountants in Rome*, April 1902). There was much discussion of the need to resist the onslaught of their credentialed aggressors and for the government to consult not only with the National Delegation of Accountants based in Rome, but also the body now representative of the whole profession, the National Association of Non-graduate Accountants based in Florence (*Acts of the II National Congress of Non-graduate accountants in Rome*, April 1902).

Rather than seek the amendment of the bill proposed by ‘expert accountants’ (the approach taken at the first congress in 1900), the ‘experienced accountants’ now decided to draft their own bill. Its contents were agreed at the second national congress and in May 1902 the measure was sent to supportive members of the Chamber of Deputies with a request that they assist its parliamentary progress. The content of the bill reflected the intention to gain access to the privileges sought by the ‘expert accountants’, the dominant professional group. That is, admission to colleges of accountants would be restricted to those who: possessed an accounting diploma, were qualified to teach accountancy; were currently enrolled in registers of ‘expert

accountants'; or had carried out accounting duties or pursued the profession of accountant for at least ten years (*Bulletin of the National Association*, February 1904). The National Association of Experienced Accountants also petitioned against the bill presented by the 'expert accountants' and urged its members to lobby for its own measure. It boasted powerful supporters on the parliamentary committee appointed to examine the proposal to bring in a law on the practice of the profession of accountant. However, for its usurpationary strategy to prove successful, the 'experienced accountants' also needed to advance potent ideological arguments in support of their case.

Usurpationary Strategies – Claims to Equal Rights

Parkin (1979, p. 85) reminds us that usurpationary claims by subordinated groups may be advanced through a combination of mobilised political energy (solidarism) and appeals to high ideals and moral sentiments. Such articulations often centre on demands for equality. For example, campaigns by women to enter male dominated professions often feature claims to equal rights of access to the education and qualification systems necessary for career building (Witz, 1992, p. 89; Walker, 2011). In Italy the 'experienced accountants' argued that the attempts by 'expert accountants' to exclude them from the professional field was a flagrant violation of their equal right to practice the vocation. Although they did not possess the accountant diploma they argued that their long service had conferred an 'equivalent title', a 'moral diploma' of equal validity. These attributes indicated that they did not occupy a lower status compared to their credentialed peers (*Official Acts of the National Congress of Experienced Accountants*, 1901). The importance attached to the competence and skill of 'experienced accountants' had been confirmed by their gaining clientele despite the absence of diplomas. 'Experienced accountants' argued that through continuous practice they had 'acquired rights' to exercise the profession. It was an injustice to ignore those rights in devising legislation to regulate the occupation. On occasion there was even reference to such rights being 'sacred'.

Influential parties were persuaded by the 'experienced accountants'' claims to equal rights and justice. Days before the national congress in Florence was due to commence a leading accountant, Professor Giuseppe Cerboni, who had been General

Accountant of the Italian State, 1876-1891, proposed that the Board of Governors of the College of Accountants in Rome (of which was a former president) support the attempts of the 'experienced accountants' to protect their rights. Following an animated debate a vote was taken. The resolution to support the 'experienced accountants' was rejected. Cerboni resigned from the College (*Official Acts of the National Congress of Experienced Accountants*, 1901). He subsequently wrote to the promoter of the Florence Congress to express his view that the movement of non-graduate accountants was fair and legitimate. He expressed his dismay at the current disharmony in the profession and urged its graduate and non-graduate members to unite for the greater good of the vocation.

Likewise, the leaders of the 'experienced accountants' often referred to the need to protect their rights, how the unjustified actions of their opponents had 'forced us to defend our rights', and how their national congresses and the formation of an association had been necessary to operationalize that objective (*Acts of the II National Congress of Non-graduate Accountants in Rome*, April 1902). The promotion of alternative measures for the profession was also necessary to assert the rights of 'experienced accountants' (*Official Acts of the National Congress of Experienced Accountants*, 1901). Representations to members of the Chamber of Deputies also invariably commenced with a similar appeal. For example, a group of 'experienced accountants' in Siena wrote to their deputy in February 1904 requesting consideration of 'our fair desires, our legitimate interests' in order that there be 'a fair and right outcome in Parliament' (Letter to Hon. Ettore Socci).

Other local groups of 'experienced accountants' also asserted that the current state of the profession did not reflect an 'equal' playing field, and astutely aligned this argument to the imperfect unification of the Italian state. As indicated earlier, attempts to actualise a united Italy after 1861 had focused on projects of economic, administrative and cultural advancement. The institution of a nationwide education system featured large in the project to 'make' Italians and bridge the north-south divide (Duggan, 2008, pp. 274-283; Grew, 2000, pp. 223-225). However, limited progress toward achieving these objectives allowed accounting practitioners in Siena and Naples to seek the support of deputies on the grounds that technical institutes had been established late or not at all in their localities (Massa, 1907, pp. 135-136;

Ferraris Franceschi, 2012). Therefore it was not feasible for ‘experienced accountants’ to have acquired the diploma. Indeed, there were fewer technical schools in the southern provinces of Italy. This raised the possibility that the north-south divide could be widened if the profession was legally confined to those with diplomas and no transitional arrangements were provided in the legislation for ‘experienced accountants’. The press also commented on the fractured geography of the profession in the ‘unified’ state, noting that while in Milan, Turin, Genoa, and some other towns, accountants were well established and there existed career opportunities for those possessing diplomas, in other regions this was not the case. There were many parts of the Kingdom where ‘the efforts by graduate Accountants to assert their professional rights were useless’. It was therefore important that any legislation framed for the accounting profession was sensitive to such complexities (*Il Pungolo*, 25 February 1904).

The Achievement of Usurpatory Closure

The strategy of inclusionary usurpation, founded on solidarism and claims to equal rights in the newly unified state, pursued by the *ragionieri provetti*, the ‘experienced accountants’, ultimately proved successful. The submission of an alternative bill which claimed to represent the interests of the whole class of accountants, together with the presentation of a petition against the measure proposed by the ‘expert accountants’, effectively stifled the attempts by the latter to close the profession on their own terms.

At the commencement of the 22nd Legislature in 1904 debate about the regulation of the profession resumed. The President of the National Association of ‘expert accountants’ wrote to the chair of the parliamentary committee examining legislation for the regulation of the profession in early February to reaffirm the rightness of its case. He referred to the strong support it had mustered among legislators (including 70 deputies), magistrates and jurists, and requested that when analysing the bill advanced by its opponents, the committee also consider the measure which his association had presented in 1902 (Letter on National Association of Non-graduate Accountants, 2 February 1904).

Following discussion by the parliamentary committee examining the regulation of the profession a new, agreed bill was drafted by the end of May 1904. Certain colleges of ‘expert accountants’ proposed amendments to their bill. These concerned transitional provisions and equivalent qualifications which would permit the inclusion of ‘experienced accountants’ who satisfied certain criteria (College of Accountants of the Province of Padua, 12 March 1904; Letter, College of Accountants in Rome, 2 March 1904). Article 6 of the bill now provided that those who did not possess a diploma could be enrolled by a local college of accountants if they could prove that they had habitually practiced as an accountant for at least ten years prior to the date of the legislation. Alternatively, those who had practiced for five years could be enrolled provided they also passed a practical examination. On 1 July 1904 the final draft of the bill for the accounting profession was approved by the parliamentary committee and submitted to the Chamber of Deputies. However, because of the early dissolution of Parliament, the bill was not debated (Ferrari, 2005, pp. 464-478).

On 31 January 1905 the bill was submitted for re-examination by the parliamentary committee (Parliamentary Acts, 1905, p. 135). The bill was proposed in the committee by the Hon. Elio Morpurgo⁵ who stressed that the legislation was in the public interest. He argued that private individuals and public organisations needed a guarantee that the accountants they employed were of proven ability and repute. Stipulating the qualifications necessary to practice accounting was consistent with government intervention in professions such as law and medicine (Parliamentary Acts, 1905, p. 136). The final report of the parliamentary committee on the bill (whose membership represented the interests of both ‘expert’ and ‘experienced’ accountants) came to the conclusion that the measures it contained were ‘legitimate’ and in the public interest. The aim now was to:

... prevent delicate and important functions being performed without guarantee of studies carried out, of proven activities and acquired practices; to defend the legitimate rights of those who have attended special study courses required by the State for the specific purpose of qualifying accountants; to prevent the discrediting of a study title granted by the State and the professional schools which train for such title; to elevate the dignity of a profession which in today’s free system and complicated industrial bodies is of primary importance...

⁵ Morpurgo was a member of the Chamber of Deputies and the parliamentary committee examining the bill. He was also an expert accountant and a former Mayor of Udine and the Vice President of its Chamber of Commerce.

The idea is not to create monopolies and privileges, but ... to defend those rights which the law has implicitly recognised ...
And what is more, the Boards, which the Committee proposes be legally established, will be a moral guarantee and a factor of intellectual progress (Morpurgo, 1906, pp. 41-42).

Thus, the measure was to embrace those qualified by virtue of their credentials or their acquired rights. Those to be excluded were the lesser class of bookkeepers and 'persons without any specific knowledge of accounting' (ibid).

The Bill on the Practice of the Profession of Accountant was admitted for presentation to the Chamber of Deputies. Early in the debate on the bill on 2 July 1906 an attempt was made by a deputy who as a prominent engineer to suspend its consideration in order that the measure could be discussed in the context of similar bills for the professions of engineering, architecture and land surveying.⁶ The request was not acceded to (Parliament Acts, 1906, p. 143). The deputies then proceeded to examine the details of the bill. Articles relating to the establishment of local and provincial boards of accountants who would maintain registers of those eligible to practice were agreed. The requirement that admission to the register was conditional on possession of a diploma, two years of training and passing a qualifying exam was also passed (Parliamentary Acts, 1906, pp. 145-146). The article relating to transitional provisions permitting the inclusion of 'experienced accountants' was also agreed. A provision (article 4) that judicial and public authorities must allocate accounting assignments to those (accountants) admitted to the roll proved more controversial (Parliamentary Acts, 1906, p. 146; *Il Sole*, 2-3 July, 1906, p. 1). Deputies representing lawyers, who, as we have seen, were the dominant professional group in the legislature, and whose interest in such work was threatened, objected that this provision compromised the freedom of the judiciary (Parliamentary Acts, 1906, pp. 147-148). The relevant article was lost (Cantagalli, 2006, p. 54).

Although the superior legal profession won this point the remainder of the bill was passed by the Chamber of Deputies on 3 July 1906 by 184 votes to 43. On 13 July it

⁶ The intervention was by Luigi De Seta, a well-known Neapolitan engineer, who was later appointed Undersecretary of State for Public Works (<http://storia.camera.it/deputato/luigi-de-seta-18570801#nav>). He was the mouthpiece for engineers in Parliament (Cantagalli, 2006, p. 49).

was passed by the Senate by 82 votes to 6. On 18 July 1906 the Law on the Practice of the Profession of Accountant was published in the Official Journal of the Kingdom (no. 167) and in December the regulation implementing the law was passed by Royal Decree (no. 715). Contemporary observers greeted the law with enthusiasm, noting that the chaos which had prevailed in the accountancy profession in many parts of the country had been remedied (Rossari, 1906, p. 1). Although there was regret at the loss of article 4 to the lawyers, the statute was welcomed as heralding the legal recognition of the profession and the ‘affirmation’ of the class of accountants (*Il Ragioniere*, 1 August 1906; *Rivista di Ragioneria*, August 1906, pp. 49-50). In relation to the communities of ‘expert’ and ‘experienced’ accountants, as Parkin (1979, p. 101) relates in another context, the outcome illustrates that following the intervention of the state, intra-occupational particularism could be ‘transcended by the common interests of class’.

Conclusions

By utilizing a wide range of primary sources to examine the attempt by accountants in Italy to close their profession, this study has responded to calls for the extension of research on professionalization to unexplored sites in continental Europe. Parkin’s neo-Weberian concept of dual closure has been identified as a particularly apposite framework for analyzing this case. Parkin’s theorization emphasizes the manner in which aspirant occupational groups seek to gain socio-economic advantage by usurping the resources of those occupying superior statuses and excluding subordinated groups from access to privileges on the grounds of ineligibility.

Drawing on Parkin’s concepts, it has been shown that the state’s creation of a class of ‘expert accountants’ in unified Italy represented an unsatisfactory intervention in the professional field. It did little to enhance the position of accountants in the inter and intra-professional competition for work or their placement in the social status hierarchy. Consequently, ‘expert accountants’ embarked on a closure project. This initially focused on the usurpationary strategy of making incursions into the privileges possessed by the esteemed profession of law. Solidarism and attempts to enhance the knowledge base of the craft were deployed to achieve their aims. The failure of this strategy resulted in ‘expert accountants’ subsequently pursuing the exclusion of the

lesser class of non-credentialed ‘experienced accountants’ from the professional field. However, their aggressive behaviour provoked a usurpationary response by the subordinated group. This was characterized by efforts to capture some of the resources possessed by ‘expert accountants’ through expressions of solidarism and claims to equal rights. The strategy of ‘experienced accountants’ ultimately proved successful. Hence, when the government legislated on the profession in 1906 ‘experienced accountants’ were included in the provisions of the statute.

According to Malatesta (2011, p. 122) the 1906 law confirmed the importance of the accountancy profession in Italy. This was only the third profession in the unified kingdom to be so regulated (after lawyers and notaries). But the statute did not confer on accountants a monopoly of accounting-related judicial appointments. The ‘expert accountants’ campaign for usurpationary closure had largely failed to make incursions into the resources possessed by the higher status, learned profession of law. As Parkin (1979, p. 94) suggests, the pursuit of such a strategy against a powerful, dominant group may have uncertain outcomes. Applying his conceptualisation of closure strategies, the measure in 1906 represents a case of the state conceding a moral case (that of the ‘experienced accountants’ *vis-à-vis* ‘expert accountants’) because there was limited prospect of disturbing ‘the even tenor of bourgeois life and institutions’ (Parkin, 1979, p. 97). By contrast, conceding the arguments made by ‘expert accountants’ *vis-à-vis* lawyers, was highly unlikely given the centrality of the latter in the socio-political fabric. These observations offer further illustration of the importance of examining interfaces with the legal profession when exploring the professionalization of accountants (Dazalay and Sugarman, 1995; Napier and Noke, 1992; Walker, 1995, 2004).

The legislative outcome in 1906 also suggests that the ‘expert accountants’ claims of a superior knowledge-base were not as compelling to policy makers as the ‘experienced accountants’ demands for inclusion on grounds of equality. Perhaps unsurprisingly, further efforts were made towards demonstrating an advancing knowledge-base soon after. In the same year as the law was passed, three extant higher business schools (established in Venice in 1868, Genoa in 1884 and Bari in 1886) were authorized to confer the title of ‘doctor in business-applied sciences’. Also in 1906, the degree in economics and commercial science awarded by the private

Università Commerciale Luigi Bocconi, (founded in Milan in 1902), also obtained state recognition. The First National Congress of Doctors in Economics and Commercial Sciences was held in 1911, and this later gave rise to a second branch of the accountancy profession in Italy, the *Dottori Commercialisti*. The exclusion of this group from the 1906 law was to unleash a subsequent bout of intra-occupational discord. Legislative interventions in the organisation and practice of professions do not always provide enduring solutions.

As well as illustrating the complex dynamics of professionalization projects in previously unexplored sites, the findings reported in this paper confirm that attempts by professions to secure social closure invariably contain elements of both success and failure (Chua and Poullaos, 1998; O'Regan, 2013; Walker and Shackleton, 1998). The outcomes of efforts to regulate the accountancy profession are often unpredictable due to their impacts on powerful individuals and groups and their embroilment with wider political agendas. The case discussed here also serves as a reminder that occupational configurations and jurisdictions can be disturbed by shifts in the constitutional arrangements of states. As previous studies have shown, events such as nation formation and/or the achievement of independence from a colonial power, together with nationalist discourses, may impact on professionalization trajectories (Annisette, 1999; Bakre, 2005; Chua and Poullaos, 1998; Parker, 1989; Walker, 1995; Wallace, 1992). In Italy the institutional structures adopted by 'expert' and 'experienced' accountants (in the form of both local colleges and national congresses) were conditioned by the heritage of fractured states and unification agendas.

The study has also shown that, contrary to the impression given in theoretical texts of singular episodes of groups engaging in strategies of social closure, attempts to secure socio-economic advantage can result in unforeseen chains of closure events. The case of the accountancy profession in Italy suggests that efforts to secure closure creates new relations of domination and subordination between and within occupational groups and that these generate usurpationary responses by those degraded by reformulated professional stratifications.

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Table 1

Regulations of a Sample of Local Colleges of Accountants

RULE RELATING TO:	STATUTE OF COLLEGE OF ACCOUNTANTS IN:				
	CATANIA (1893)	FLORENCE (1894)	MILAN (1885)	ROME (1892)	PALERMO (1893)
ADMISSION AS ORDINARY MEMBER					
<i>Diploma di Ragioniere</i> from a Technical Institute	Yes	Yes	Yes	Yes	Yes
<i>Diploma in Ragioneria</i> from a Superior School of Commerce	Yes	Yes	Yes	Yes	No
Professors of <i>Computisteria</i> and/or <i>Ragioneria</i>	Yes	Yes	No	No	Yes
Non-qualified but accountant in a relevant entity	No	Yes	No	No	Yes
Minimum period of professional experience specified (years)	No	Yes (20)	No	No	No
CATEGORIES OF MEMBERSHIP					
Ordinary	Yes	Yes	Yes	Yes	Yes
Founding	No	No	No	No	Yes
Honorary	Yes	Yes	Yes	Yes	Yes
Corresponding	Yes	No	Yes	Yes	No
Aggregate	Yes	Yes	No	Yes	No
Aspiring	Yes	Yes	Yes	No	No
FEES PAYABLE BY ORDINARY MEMBERS					
Admission (Lira)	5	5	5	5	5
Annual (Lira)	10	15	10	24	24

Sources: *Statuto del Collegio dei Ragionieri di Catania* (1892), *Statuto del Collegio dei Ragionieri di Firenze* (1894), *Statuto del Collegio dei Ragionieri di Milano* (1885), *Statuto del Collegio dei Ragionieri di Roma* (1892), *Statuto del Collegio dei Ragionieri di Palermo* (1893).

Figure 1

List of Members of the College of Accountants of Rome, 1901

COLLEGIO DEI RAGIONIERI DI ROMA	
ALBO PER L' ANNO 1901	
<p>Angelici Renato.* — Via dei Prefetti N. 22. Antonelli Eugenio. — Via della Lungara, N. 194. Aretucci Francesco (C)*. — Via Lucrezio Caro, N. 29. Ascani Agostino (C). — Via della Chiesa Nuova, N. 18. Audiiffredi Vittorio. — Ministero delle Finanze. Barbaro Giuseppe. — Ministero dei LL. PP. Barberis Cav. Luigi. — Via Goito, N. 30. Basilici Ludovico (C). — Via delle Carrozze, N. 12. Belardini Raffaele. — Piazza Cenci, N. 56. Bellacioni Cav. Filippo. — Ministero delle Finanze. Bertini Vittorio. — Via de' Funari N. 12. Bianchi-Cagliosi Giuseppe (C) — Via Madonna dei Monti, N. 84. Bosmann Cav. Adolfo. — Corso V. E., N. 72. Bossi Francesco. — Foro Traiano, N. 78. Brigidini Camillo. — Via dei Serpenti, N. 88. Camellini Luigi. — Via Cremona, N. 38. Capolongo Arturo. — Via Bocca di Leone, N. 6. Carloti Umberto. — Via Margana, N. 5. Caruso Comm. Prof. Francesco.* — Corso Umberto I N. 255. Casoni Enrico.* — Via Balbo, N. 14. Cerbioni Comm. Giuseppe. — Via Vicenza, N. 23. Cestelli Andrea.* — Via di S. Chiara, N. 61. Chialvo Comm. Augusto.* — Via Milazzo, N. 8. Colombo Comm. Giuseppe. — Via Piemonte, N. 1. Contiglozzi Cav. Domenico (C)*. — Via Tor Sanguigna, N. 13. Coppi Cesare. — Via della Mercede, N. 9. Costantini Gregorio. — Via del Lavatore, N. 44. Cozzolino Cristoforo. — Via dell'Impresa, N. 21. De Blasio Luigi (C)*. — Via Nomentana, N. 13. De Brun Cav. Prof. Alessandro.* — Via Giulio Romano, N. 52. De Leoni G. Battista (C). — Via della Scrofa, N. 39. Delicati Boldrini-Giuseppe. — Arco dei Banchi, N. 8. De Nava Vincenzo (C)*. — Via Giovanni Lanza, N. 135. De Sanctis Giacomo (C) — Via in Lucina, N. 24. D'Ormea Lorenzo.* — Via Cavour, N. 225. D'Ortenzio Cav. Felice.* — Via del Tritone, N. 185. Fanelli Attilio. — Via del Corso Umberto I, N. 307. Forlivesi Francesco. — Via di Ripetta, N. 217. Frandi Odoardo. — Via Nazionale, 230. Gagliardi Anselmo. — Galleria Regina Margherita. Garroni Lamberto. — Via de' Cestari, N. 42. Giangiacomo Cav. Filippo*. — Via Monserrato, N. 105. Giorda Giuseppe*. — Piazza della Pigna, N. 12. Golfieri Orazio. — Ministero delle Finanze. Granata Vincenzo. — Via Palestro, N. 3. Grappelli Giulio*. — Via di S. Apollinare, N. 16. Grazioli Giovanni (C). — Via Ludovisi, N. 35. Grisetti Pietro. — Via dei Banchi Nuovi, N. 19. Jacoucci Cav. Publio (C)*. — Via Ludovisi, N. 46. Irdi Luigi*. — Via di Ripetta, N. 146. Laccetti Luigi. — Via dei Serpenti, N. 24. Laparelli Angelo. — Via Florida, N. 4. Loreti Augusto. — Piazza Rusticucci, N. 34. Malgara Prof. Cesare*. — Via Mario de' Fiori, N. 3. Mancini Carlo. — Ministero d'Agricoltura, Ind. e Comm.</p>	<p>Manetti Giuseppe. (C)* — Via dei due Macelli, N. 79. Marianecchi Cristoforo (C)*. — Via Cremona, N. 6. Marincola Cav. Evellino*. — Corso Umberto I, N. 267. Marinucci Cav. Uff. Vincenzo. — Via Veneto, N. 79. Marinucci Gaetano. — Via Veneto, N. 79. Mauro Cav. Gaetano. — Via di Porta Salaria, N. 7. Micozzi Ercole. — Borgo Pio, N. 120. Modigliani Silvio. — Via di S. Maria dei Calderari, N. 47. Molajoni Pio. — Piazza Rondanini, N. 29. Morelli Comm. Prof. Enrico*. — Via del Caravita, N. 6. Moscatelli Giovanni. — Pontremoli. Naimyller Comm. Ubaldo. — Ministero del Tesoro. Nappi Romeo. — Ministero d'Agricoltura ind. e Comm. Onofri Cav. Vincenzo* — Via Borgognona, N. 38. Orsini Comm. Luigi — Via Nazionale, N. 230. Palumbo-Cardella Cav. Uff. Francesco*. — Via d'Azeglio, N. 21. Panfilì Cav. Cesare*. — Via degli Avignonesi, N. 70. Patriarca Prof. Riccardo. — Via dei Pontefici, N. 51. Pellacani Comm. Federico. — Via Cernaia, N. 20. Pepe Cav. Cesare*. — Via Marche, N. 72. Persiani Alessandro. — Via dell'Impresa, N. 21. Persiani Cav. Giuseppe. — Via dell'Impresa, N. 21. Persiani Raffaele. — Via dell'Impresa, N. 21. Piccinalli Cav. Antonio*. — Corte dei Conti. Piperno Raffaele (C)*. — Via Nazionale, N. 54. Porena Edoardo*. — Via di Ripetta, N. 102. Posi Cav. Romolo. — Lungotevere dei Prati, N. 22. Possenti Ugo*. — Via Calabria, N. 7. Prato Cav. Raffaele. — Via Nazionale, N. 25. Punturieri Emilio*. — Via Vicenza, N. 17. Putti Carlo. — Via Principe Amedeo, N. 4. Raimondi Cav. Ottorino*. — Via Arenula, N. 29. Ramella Luca (C)*. — Via del Lavatore, N. 59. Ranieri Benedetto. — Via dell'Impresa, N. 22. Reali Attilio. — Piazza di Spagna, N. 20. Riva Cav. Prof. Michele*. — Piazza Manfredo Fanti, N. 147. Roncali Cav. Giuseppe. — Via Vittoria, N. 24. Rostagno Comm. Fortunato. — Via Raffaele Cadorna, N. 29. Ruffini Giovanni (C). — Corso Umberto I, N. 530. Saint Michel Augusto. — Via de' Cenci, N. 23. Salvatori Cav. Uff. Prof. Adolfo*. — Via Monserrato N. 117. Salvatori Adriano. — Via Cernaia, N. 47. Sebastiani Ettore. — Via della Cuccagna, N. 3. Senzasono Luigi*. — Via Modena, N. 50. Sestieri Sabatino (C). — Via Arenula, N. 70. Soccorsi Pio. — Piazza Paganica, N. 49. Targioni Cav. Vittorio*. — Via di Porta Salaria, N. 29. Tolomei Goffredo. — Ministero del Tesoro. Torti Giuseppe.* — Via di Torre di Nona, N. 15. Tosi Prof. Eugenio.* — Via Panisperna, N. 237. Vaccari Luigi. — Modena — Ferrovia Sassuolo — Modena. Veronesi Aristide. — Salita del Grillo, N. 17. Vesci Filiberto. — Via dei Condotti, N. 9. Wilhelmi Enrico*. — Via Ulpiano, N. 11.</p>

N. B. — L'asterisco indica: *Perito giudiziario*, iscritto nell'albo della Corte d'Appello; la lettera C, *curatore di fallimento* iscritto nel ruolo della Camera di Commercio pel triennio 1899-1901.

Source: *Rivista di Ragioneria*, 1901, p. 21.